



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Dr. R. Scott Ralls, President

July 11, 2008

Dr. Kenneth Boham, President
Caldwell Community College and Technical Institute
2855 Hickory Boulevard
Hudson, North Carolina 28638

Dear Dr. Boham:

Enclosed is the report of audit findings from the recent audit conducted at Caldwell Community College and Technical Institute. There were no audit exceptions or areas of concern identified for the sample of records pulled from the Institution Class Reports (ICR), programs, policies, and procedures reviewed.

I commend you and your staff for the excellent manner in which you followed record keeping procedures prescribed by the State Board of Community Colleges for the review period Spring Semester 2006 through Spring Semester 2007.

Thank you for cooperating with the System Office Audit Services staff during the performance of the audit.

Sincerely,

Fred G. Williams
Executive Vice President

Enclosure

c: Dr. Larry W. Taylor, Chair, Board of Trustees
Ms. Hilda Pinnix-Ragland, Chair, State Board of Community Colleges
Members, State Board of Community Colleges
Dr. R. Scott Ralls, System President
Mr. Leslie W. Merritt, Jr., State Auditor
Ms. Jennifer Haygood, Fiscal Analyst
Mr. David McCoy, State Budget Officer
Community College Presidents
System Office Vice Presidents

North Carolina Community College System

Audit Findings for Caldwell Community College and Technical Institute Spring Semester 2006-Spring Semester 2007

An audit was conducted at Caldwell Community College and Technical Institute by the System Office Audit Services staff on the maintenance of records and the reporting of student membership hours as well as certain college procedures for Spring Semester 2006 through Spring Semester 2007.

The scope of the audit included a pre-audit review of selected records pulled from the Institution Class Reports (ICR), programs, policies, and procedures for the period covered by the audit. Based on the pre-audit review, certain class reports were identified for further study. The following audit tests were conducted regarding the ICRs: (1) a statistically valid sample of attendance records and supporting documentation for student membership hour reporting was reviewed; (2) student registration and student receipt information were reviewed for selected programs; (3) college personnel were interviewed regarding student reporting; (4) certain college reporting procedures and practices were reviewed to assure compliance with the North Carolina Administrative Code; (5) selected program classification reviews and class visits were conducted; and (6) the college's accountability and credibility plan was reviewed.

Class visits are conducted on a random basis throughout the year, and a summary of these visits will be forwarded to the college at the end of the fiscal year. If concerns are noted which result from these visits, the college will be immediately notified. Program reviews/class visits conducted for the current fiscal year to date are listed in the Attachment.

Based on the site review, no audit exceptions or areas of concern were identified. The college personnel responsible for adherence to NC General Statutes and the North Carolina Administrative Code as well as State Board of Community Colleges requirements and the maintenance of both curriculum and continuing education records should be commended for the accuracy and order of their record keeping systems.

The cooperation of the president and staff during the course of the audit was appreciated.

SUBMITTED BY: L. Veronica Ross
Audit Dates: June 3 - 13, 2008

ATTACHMENT

**Caldwell Community College and Technical Institute
SUMMARY OF CLASS VISITS FOR FY 2007 – 2008**

CURRICULUM

<u>Course Prefix and Number</u>	<u>Instructor</u>	<u>Location</u>	<u>Date of Visit</u>	<u>Students Enrolled</u>	<u>Attendance at Time of Visit</u>
AUT 186	Smith	TAP 4-102	06/10/08	10	10
BUS 110	Miller	Watauga Campus	06/09/08	12	7
SPA 111	Castelloes	Watauga Campus	06/09/08	-	- 1
Total CURRICULUM Class Visits/Program Reviews to Date:					3

*1 Instructor out of the country internet assignments given to students; information provided by college staff.

CONTINUING EDUCATION

<u>Course Prefix and Number</u>	<u>Instructor</u>	<u>Location</u>	<u>Date of Visit</u>	<u>Students Enrolled</u>	<u>Attendance at Time of Visit</u>
BSP 2000	Asafaylo	Watauga Campus	06/09/08	49	1
BSP 2000	Chaffee	Watauga Campus	06/09/08	18	8
BSP 2000	Hauss	Mulberry Recreation Center	06/10/08	69	8
BSP 2000	Horton	Mulberry Recreation Center	06/10/08	11	5
BSP 2000	Lipscomb	Caldwell Opportunities	06/10/08	7	6
EMS 3031	Roper	Main Campus	06/10/08	18	14
HRD 3005	Richardson	Main Campus	06/10/08	4	3
HRD 3001	Tippins	Main Campus	06/10/08	7	3
NUR 3240	Dean	Glen Bridge Health Care	06/09/08	10	7
NUR 3240	Hartley	Main Campus	06/10/08	16	<u>12</u>
Total CONTINUING EDUCATION Class Visits/Program Reviews to Date:					10